

IN THE HOUSE OF REPRESENTATIVES

HOUSE CONCURRENT RESOLUTION NO. 32

BY WAYS AND MEANS COMMITTEE

A CONCURRENT RESOLUTION

1
2 STATING FINDINGS OF THE LEGISLATURE AND REJECTING CERTAIN FINAL RULES OF THE
3 STATE TAX COMMISSION RELATING TO INCOME TAX ADMINISTRATIVE RULES.

4 Be It Resolved by the Legislature of the State of Idaho:

5 WHEREAS, the Legislature is vested with authority to reject executive
6 agency rules under the provisions of Section 67-5291, Idaho Code, in the
7 event that the Legislature finds that the rules are not consistent with leg-
8 islative intent; and

9 WHEREAS, it is the finding of the Legislature that certain final rules
10 of the State Tax Commission relating to Income Tax Administrative Rules are
11 not consistent with legislative intent and should be rejected.

12 NOW, THEREFORE, BE IT RESOLVED by the members of the First Regular Ses-
13 sion of the Sixty-second Idaho Legislature, the House of Representatives and
14 the Senate concurring therein, that IDAPA 35.01.01, State Tax Commission,
15 Income Tax Administrative Rules, final rule Section 033, Subsections 03, 04
16 and 05, only, be, and the same are hereby rejected and declared null, void and
17 of no force and effect.

18 BE IT FURTHER RESOLVED that the State Tax Commission is hereby requested
19 to promulgate rules that were in effect when the rules rejected by this reso-
20 lution replaced them.